

Matt Blunt
Governor



Michael N. Keathley
Commissioner

State of Missouri
OFFICE OF ADMINISTRATION
Post Office Box 809
Jefferson City, Missouri 65102
(573) 751-2971
<http://www.oa.mo.gov/acct>

Thomas J. Sadowski
Director
Division of Accounting

MEMORANDUM

TO: State Agencies
FROM: OA/Accounting
DATE: March 28, 2006
RE: SAM II Financial Fiscal Year End Accounting Procedures

This memorandum contains key information needed to close Fiscal Year 2006 (FY06) and begin Fiscal Year 2007 (FY07) for SAM II Financial. The close date of FY06 is July 31, 2006. Please refer to the attached Calendar of Events for a complete listing of all statewide cutoff dates.

In this memorandum, FY06 is referred to as the current fiscal year and FY07 is referred to as the new fiscal year. Please share the information in this memorandum with all individuals in your agency responsible for SAM II Financial functions.

Document Transaction Cutoff Dates and Instructions

See the attached Calendar of Events for the applicable cutoff dates.

All supporting documentation for document types requiring the Office of Administration, Division of Accounting (OA/Accounting) approval must be received in OA/Accounting prior to 5:00 p.m. on applicable agency cutoff dates unless an earlier time is noted in the Calendar of Events.

If OA/Accounting is to apply final approval, the **agency's final** approval must be applied by 5:00 p.m. on the specified cutoff date. If the agency applies final approval, the document must be in ACCPT status prior to 6:00 p.m. on the specified cutoff date.

OA/Accounting will attempt to process all documents received needing final approval prior to the close of the system at June 30. However, we cannot guarantee that CR, NF, RE, or RM documents submitted during the last few days of June will be processed from the current fiscal year. OA/Accounting will process documents in date-received order. Any supporting documentation remaining in OA/Accounting for documents not processed prior to 6:00 p.m. on June 30, 2006, will be returned to the agency to resubmit using the new fiscal year funds and a new fiscal year document number. OA/Accounting cannot guarantee an agency's exception requests to process JV documents after the cutoff date in July because all statewide document processing must be completed by the end of the business day a week prior to July 31.

Cutoff dates for purchasing documents are not included in this Fiscal Year End memorandum. Please refer to the FYE Procurement Procedures distributed by OA/Division of Purchasing and Materials Management for this information.

The SAM II Financial System will be unavailable for agency use during the scheduled downtimes noted in the attached Calendar of Events in order to perform FYE processing tasks. If additional downtime is needed, or processes complete earlier, we will notify agencies of the changes via the SAM II-FIN Discussion List.

The SAM II Financial System will be modified to prohibit the acceptance of documents after the dates as defined in the Calendar of Events (excluding Human Resources (HR) documents processed with a prefix of PR or RT).

Statewide Vendor File Updates Associated with Current Year Transactions

As stated in the SAM II Financial Policies and Procedures, Vendor Activities (section L), vendor file updates can take up to five (5) working days from receipt to be completed. Therefore, we are asking for your assistance in making sure all vendor file add, change, and/or delete requests associated with current fiscal year transactions be submitted to OA/Accounting on or before June 16, 2006 so processing can be completed by the specified cutoff date.

As OA/Accounting routinely processes vendor file updates in date-received order, we will not be pulling agency specific requests received after June 16, 2006 and processing them as priority. When a request is processed, OA/Accounting will update the statewide vendor file as requested by the agency or return the request to the agency stating the reason why an update was not made.

Payment Transaction Document Reminders

The receipt of goods and/or services is required prior to the submission of the payment request.

Agencies are strongly encouraged to complete PVA transactions on or before the nightly cycle on June 27. Corrections to rejected PVA documents to take them to ACCPT status on SUSF can be processed on June 28. However, agencies will not have the opportunity to correct PVA documents if they reject for any reason during the nightly cycle on June 28.

OA/Accounting will delete any payment documents on SUSF after the nightly cycle on June 28.

If a VIQ is not completed, enter the **actual invoice date** in the Date of Record field on payment transaction documents. If completing a VIQ, enter **the actual invoice date** in the Date of Record field on the VIQ. **The correct entry of this information is imperative to the accurate financial reporting of accounts payable at the end of the current fiscal year.**

Some obligations, such as utilities, have a July/August invoice date but are for services provided in June. These obligations must be included as outstanding obligations at June 30 in the State of Missouri's Comprehensive Annual Financial Report (CAFR). Therefore, effective when the SAM II Financial System becomes available for new fiscal year document processing, all agencies must enter a **ONE-DIGIT (no zero or space)** service fiscal year as the **FIRST** digit of the description field during the months of July and August. For example, in July and August 2006, the service fiscal year digits will be 6 for FY06 and 7 for FY07. If an invoice includes services for both the current and the new fiscal year, code the obligation entirely to the new fiscal year. OA/Accounting will again be distributing a CAFR request to agencies and asking the agency to verify the amounts to report for accounts payable. The correct entry of the service fiscal year digit in the description field will provide agencies with the ability to use the Data Warehouse to verify accounts payable information and will provide a consistent statewide procedure for capturing these liabilities for CAFR.

All outstanding Stock Requisition (SR) documents must be modified to zero if the associated Stock Issue Confirmation (CI) document is not accepted by the deadline date noted in the attached Calendar of Events. An SR document entered in the current fiscal year cannot be referenced on a CI document in the new fiscal year. If a SR document is modified to zero, the SR can be input again by your agency at the beginning of the new fiscal year. Please refer to the ISSQ table to determine the outstanding SR documents for your agency.

Check (AD)/Electronic Fund Transfers (EF), Scheduled Payment Dates, and the SCHD Table

All current fiscal year payment documents must have an acceptance date with a scheduled pay date of June 28, 2006, or prior. This is to ensure that all ADs and EFs for current fiscal year payment documents are dated on or before June 30.

Any payment document on the Scheduled (SCHD) table on June 29, 2006, will be modified to zero by OA/Accounting.

If OA/Accounting modifies a payment document to zero, the agency will need to reenter the document from new fiscal year funds with a new fiscal year document number.

Document Deletion

The following current fiscal year documents not in accept status by 6:00 p.m. on June 28, 2006, will be deleted from SUSF by OA on June 29-30, 2006:

- ✧ Payment documents (excluding Human Resources (HR) documents processed with a prefix of PR or RT and templates with a TEM prefix in a HELD status)
- ✧ Procurement documents
- ✧ Invoices
- ✧ Receivers
- ✧ Requisitions (RX/RXQ)

If OA deletes a document that needs to be processed, the agency will have to reenter the document using new fiscal year funds and a new fiscal year document number.

Journal Voucher Processing

JVs or JVPs to correct current fiscal year transactions that increase general revenue expenditures and/or decrease general revenue cash not in accept status on or before June 30, 2006, will require OA/Budget and Planning's written approval prior to OA/Accounting's review in July. OA/Budget and Planning's approval must be in writing and submitted with the JV supporting documentation to OA/Accounting.

OA/Accounting will remove all approvals from JVs and JVPs during the time that the system is unavailable to agencies from 6:00 p.m. on June 30, 2006, through July 9, 2006. When the system becomes available in July, OA/Accounting-HR will review the JVP documents and agencies need to review their JV documents to ensure that the accounting period and budget fiscal year fields are correct and obtain OA/Budget and Planning written approval, if needed, before reapplying agency approvals.

JVs or JVPs entered or in PEND status in July charged to FY06, must have accounting period 13, fiscal year 06 entered in the accounting period field and budget fiscal year 06

in the BFY field. If the accounting period is left blank, the documents will default to FY07.

Accounts Receivable

CRP Documents – The last night current FY CRP documents will generate is June 28, 2006.

Billing agencies must ensure that all CRP documents are in ACCPT status or the supporting documentation to request the deletion of a CRP must be received by OA/Accounting prior to 5:00 p.m. on June 29. If a deletion is necessary, the billing agency must work with the billed agency(s) to ensure that the supporting documentation to cancel an interagency transaction and a request for the deletion of a CRP is received by OA/Accounting prior to 5:00 p.m. on June 29. Request to cancel an interagency transaction received after the June cutoff date will restore the cash (fund) balances but will **not** restore the appropriations.

Each billing agency must ensure that no CRP documents are listed on SUSF prior to noon on June 30. If any CRP documents are on SUSF at this time, please contact your Agency Customer Service Coordinator (ACSC) and your ACSC may contact OA/Accounting for assistance. This is to ensure that the revenue associated with an internal payment is reflected in the same fiscal year as the expenditure for the CAFR.

Receivable (RE) – Code RE documents for goods or services (internal and external) provided prior to June 30, but billed after June 30, to the new fiscal year.

Recurring Receivable (RERE) – There is no automated process for rolling over the RERE table entries. Please use the detailed coding instructions in the SAM II Policies and Procedures manual to set these tables up in the new fiscal year.

Summary Receivable – SAM II Policies and Procedures require agencies to reconcile their legacy system to SAM II on a monthly basis and update SAM II Financial unless a written exception is pre-approved by OA/Accounting. **Agencies must have all summary receivables reconciled and updated by June 30.**

Check Cancellations

Check cancellations received after the June cutoff date will restore the cash (fund) balances but will **not** restore the appropriations.

Check cancellation (CX) forms completed to cancel checks dated on or before June 30, must be on a separate CX form from checks dated on or after July 1.

Prior Year Adjustments

Adjustments to current fiscal year revenues, expenditures, etc., using a Journal Voucher (JV) document must be in OA/Accounting by 5:00 p.m. on July 14, 2006.

Current fiscal year adjustments after July 14, 2006, will be prior year adjustments and coded to accounting period 01 of the new fiscal year.

Enforcement of Cutoff Dates and SUSF Table Clean Up

Any supporting documentation remaining in OA/Accounting for documents not processed to ACCPT status by 6:00 p.m. on June 30, will be returned by OA/Accounting to the agencies to resubmit from new fiscal year funds.

On June 29-30, OA/Accounting will delete applicable current fiscal year documents in accordance with the quarterly and FYE SUSF clean up procedures.

Federal Aid Inference Table (FAIT)

For the new fiscal year FAIT table set up, agencies have two options:

1. Input the new fiscal year FAIT data directly into SAM II Financial
2. Prepare a file and submit the file via FTP using the file layout located on the SAM II website under Interface Information, Agency Interface Specifications, Grants.

If your agency has current fiscal year FAIT table entries and your agency wants to upload the new fiscal year entries, your agency may obtain the current fiscal year entries from the Data Warehouse Ref_Fed_Aid Infer table. The current fiscal year entries may be used by your agency as a starting point to develop the new fiscal year entries.

Agencies who submitted FAIT table entries through FTP need to verify that the file format tested and used is the same as that currently posted on the web site. When layout is verified, the agency may elect to send a test file, but is not required.

Effective immediately, agencies that did not FTP FAIT table entries last year can send test files. Once test file(s) are approved by OA/Information Technology Services, your agency is ready to submit a file to be loaded to SAM II. The file must be submitted to OA/Information Technology Services on or before the FAIT table upload date listed in the attached Calendar of Events.

Agency technical staff may contact OA/Information Technology Services at (573) 522-1500 (Option 1 for Financial) regarding the procedures to set up an FTP for this purpose.

Report OFN016C1 entitled "FAIT Table Load Warnings & Errors" will be posted to MOBIUS after the upload of the FAIT table to assist you in identifying the FAIT entries

that received warning and/or error messages. Please review this report and correct any warnings and/or errors to prevent error messages on documents that are processed in the new fiscal year. If an entry on the FTP file rejects and does not post to the new fiscal year FAIT table, your agency will need to enter the new fiscal year FAIT table entry directly into SAM II.

If you setup a new fiscal year FAIT table entry, please ensure that an associated reporting category is entered by your agency on the Reporting Category (RPTG) table, as these are not uploaded by OA. This is very important because when querying the Financial Data Warehouse if the user joins to the REF_REPORT_CAT table to retrieve the reporting category name, it is possible that not all the records would be retrieved if the reporting category for some of the records has not been added to the RPTG. Users will receive an error message on a procurement or payment document if the reporting category is not valid on the FAIT table.

To minimize document processing errors associated with Agency Federal Aid Inquiry 1 of 2 (AGFA) and Federal Aid Budget Line Inquiry (FBLT) entries, please ensure there are AGFA and FBLT entries for all new fiscal year FAIT items. If AGFA and/or FBLT entries are missing, you will receive the error message HFL6E FAIT ENTRY MISSING when completing a payment document. Even though the error message generated is directing you to the FAIT table, in some cases the entry will need to be made on the AGFA and FBLT tables.

The FAIT table file will be uploaded prior to the system being available for new fiscal year processing.

Recurring Payment Voucher Table (REPV) – For the new fiscal year REPV table set up, agencies have two options:

1. Enter new fiscal year REPV data directly into SAM II Financial
2. Prepare a file and submit the file through FTP using the file layout that is on the SAM II Financial web site under Interface Information, Agency Interface Specifications, Accounts Payable Documents.

If your agency has current fiscal year REPV table entries and your agency wants to upload the new fiscal year entries, your agency may obtain the current fiscal year entries from the Financial Data Warehouse Ref_Recur_Pymt table. The current fiscal year entries may be used by your agency as a starting point to develop the new fiscal year entries.

Agencies who submitted REPV table entries through FTP last year need to verify that the file format that was tested and used is the same as that currently posted on the web site. When verified, the agency may elect to send a test file, but is not required to do so.

Effective immediately, agencies that did not FTP REPV table entries last year can send test files. Once approved by OA/Information Technology Services, your agency is ready to submit a file to be loaded to SAM II. The file must be submitted to

OA/Information Technology Services on or before the REPV table upload date listed in the attached Calendar of Events.

Please note that the scheduled REPV upload date in the Calendar of Events will provide agencies with a few working days to manually enter online any items that reject during the upload of the REPV table. Additional REPV table entries needed after the scheduled REPV upload date must be entered online by the agencies.

Agency technical staff may contact OA/Information Technology Services at (573) 522-1500 (Option 1 for Financial) regarding the procedures to set up an FTP for this purpose.

Report OFN014C1 entitled "REPV Table Load Warnings & Errors" will be posted to MOBIUS after the upload of the REPV table to assist agencies in identifying the REPV entries that received warning and/or error messages. Please review this report and correct any warnings and/or errors to prevent error messages on documents that generate in the new fiscal year. If an entry on the FTP file rejects and does not post to the new fiscal year REPV table, your agency will need to enter the new fiscal year REPV table entry directly into SAM II Financial.

Reporting Category Table (RPTG) – Table entries for the new fiscal year are currently on the RPTG table and agencies may update the data as necessary. Please refer to the OA/Accounting-HR Fiscal Year End memorandum for payroll related entry requirements on the RPTG that **must** be on the table prior to June 30.

Additional Memorandum/Instructions to be issued later

Purchase Order Rollover Process (PORL) – OA/Accounting will issue a memorandum through the SAMII-FIN Discussion List during the later part of May to agencies detailing procedures for the PORL process.

Please ensure that all purchase orders associated with a job, project, or reporting category are modified to an open job, project, or reporting category or cancelled prior to closing the job, project, or reporting category throughout the year to assist with the PORL process.

OA/Accounting monitors agency compliance concerning the PORL guidelines. If an agency does not comply with the guidelines distributed for the current fiscal year, then the agency may be denied the opportunity to use the PORL process at the end of the new fiscal year.

Document Numbering Reminders

Agencies must follow the Document Numbering Policy and Procedures as detailed in the SAM II Policies and Procedures, SAM II System Navigation (D) Documents, Document Numbering. See Policies, Overview and Document Numbering by Transaction Table.

Index of Appropriations

The new fiscal year Index of Appropriations will be available approximately July 10, 2006. Each section of the Index is sorted first by house bill section, fund, and appropriation unit. It will provide a short description of each appropriation as it is generated from the SAM II Budget System.

Policies and Procedures/Chart of Accounts Updates

Updates are completed and posted to the Intra-Net. An e-mail notice is sent through the SAMII-FIN Discussion List. If an individual in your agency needs this information and is not a member of the SAMII-FIN Discussion List, he/she may become a member by signing up on <http://modocs.intra.state.mo.us/modocs/lists.html>.

Reappropriation Processing

Reappropriation processing will occur while the SAM II Financial System is unavailable to the agencies for the completion of fiscal year end processing tasks. The appropriation balances per the appropriate house bills and the SAM II Financial System will be used to determine the current fiscal year amounts to be reappropriated.

Reference Table Updates

Additions, deletions, and changes for all new fiscal year codes must be submitted by May 5, 2006, through e-mail to oasamiicoa@oa.mo.gov or via ad hoc routing through SAM II Financial to OK103 (COA Table Maint).

Workflow Updates

Additions, deletions, or changes to the rollups of new fiscal year organization codes may require updates to your agency's Workflow rules. Please ensure that any changes to your SAM II Financial Workflow rules for the new fiscal year organization code changes are submitted by May 5, 2006. Requests should be signed by your agency's Workflow Coordinator and submitted to OA/Information Technology Services, Harry S Truman Building, Room 280, Attn: Financial Support.

Please have the requests prepared with appropriate effective dates. "FYE" in the Justification/Comments would also be helpful.

If you have any SAM II Financial Workflow questions, please have your Workflow Coordinator contact OA/Information Services/Systems & Programming Financial Helpdesk. The phone number is 522-1500, Option 1. The e-mail address is Financial@oa.mo.gov.

Questions

If you have any questions concerning the information supplied in this memorandum, please contact your Agency Customer Service Coordinator. The Agency Customer Service Coordinator may contact the OA/Accounting Agency Customer Service Coordinators desk when necessary.

Attachment

**OFFICE OF ADMINISTRATION
DIVISION OF ACCOUNTING
Calendar of Events
for the
Closing of Fiscal Year 2006
and
Beginning of Fiscal Year 2007**

Statewide Cutoff Date	Explanation of Statewide Cutoff
May 5, 2006	FY07 SAM II Financial Workflow rules for FY06 organization code are due in OA/Information Services/Systems & Programming.
May 5, 2006	FY07 SAM II Reference Table additions, deletions, and changes for Codes are due in OA/Accounting.
May 16 - July 14, 2006	Prepare file of REPV transactions according to the file layout on the SAM II Financial web site and return to OA/Information Services so that REPV records are created for FY07. OA/Information Technology Services must receive the FTP file prior to 5:00 p.m. on July 14, 2006.
June 1-28, 2006	Purchase Order Roll Over (PORL) table will be open for agency access. Note: OA/Accounting will distribute instructions on how to set the PORL table and post reports OFN118R1, OFN118R2, and OFN118R3 to MOBIUS June 1.
June 15, 2006	Payment transaction documents requiring Facilities Management Design & Construction approval due in Facilities Management Design & Construction by 5:00 p.m. to ensure payment from capital improvement FY06 accounts.
June 19, 2006	Recommended deadline date for the submission of statewide vendor file updates associated with FY06 transactions documents.
June 22, 2006	On-line agency cutoff date for submission of the following FY06 transaction documents: <div>SR</div>
June 27, 2006	On-line agency cutoff date for submission of the following FY06 transaction documents: <div>PI</div>

- June 27, 2006 Check Cancellation (CX) form(s) for current FY checks must be received by OA/Accounting by 5:00 p.m. to restore both the appropriation and cash.
- June 28, 2006 FTP file to OA/Information Services for FY07 FAIT table upload by 5:00 p.m.
- June 28, 2006 Interface/On-line agency cutoff date to be in accept status for the following FY06 transaction documents:

CI	FM	MP/PVV	PVA*	RC
FA	FS	PJ	PVE	VIQ
FC	JB	PR*	PVQ	
FD	JBR	P1	PVS	

- * PVA documents that are created and reject during the nightly cycle on June 28 will be deleted from SUSF by OA/Accounting. Agencies will not have the opportunity to correct these documents and must resubmit the documents from new year appropriations.

- June 28, 2006 PORL table agency access closed at 5:00 p.m.
- June 28, 2006 Cutoff date for submission of FY06 Transfer Vouchers and the documents requiring OA/Accounting final approval.
- | | |
|----|----|
| CR | RE |
| NF | RM |
- June 28, 2006 Review of SUSF by agencies. Agencies must have **all** FY06 documents, unless it is a JV, JVP, or a document template with a TEM prefix in held status or a document type that has a cutoff date after June 28, in accept or delete status by 6:00 p.m.
- June 28-30, 2006 Fixed asset, accounts receivable (except for June 2006 revenue billed after June 30, 2006), deferred revenue, and other liability transactions must be reconciled prior to 6:00 p.m.
- June 29, 2006 Cutoff of all interfaces, except for RERE documents, CRQ documents for STO, AM and NR documents.
- June 29, 2006 Last day for agencies to request Manual Warrants (MW). MW requests must be pre-approved by OA/Accounting and the associated payment vouchers in accept status prior to 10:00 a.m.

June 29, 2006 All CRP documents must be in ACCPT status prior to 6:00 p.m. or OA/Accounting must receive supporting documentation to request the deletion of a CRP prior to 5:00 p.m.

Note: The last night CRP documents will generate is June 28.

June 29-30, 2006 Current fiscal year payment (excluding Human Resources (HR) documents processed with a prefix of PR or RT), procurement, invoice, receiver, and requisition (RX/RXQ) documents not in accept status by 6:00 p.m. on June 28, 2006, will be deleted by OA on June 29-30, 2006. An exception to this criterion is that document templates with a TEM prefix in held status will **not** be deleted. OA/Accounting will **not** notify agencies or supply agencies with the document numbers deleted.

June 30, 2006 On-line agency cutoff date for submission of the following FY06 transaction documents:

AL	EB	JC	PT	SN
AP	EB2	MN	PX	TA
AR	FT	NF	PZ	TB
CR	FX	OC	RE	TI
CRQ	IA	PA	RM	TR

Note: All documents listed in the above chart must be in ACCPT status by 6:00 p.m. Please note that some CR and RE documents require OA/Accounting final approval. OA/Accounting does not guarantee that the CR or RE documents that require OA/Accounting final approval will be taken to ACCPT status if submitted to us after June 28.

June 30, 2006 Summary receivable policy and procedures require agencies to reconcile their legacy system to SAM II on a monthly basis and update SAM II Financial. Agencies must have all summary receivables reconciled and updated by 6:00 p.m.

June 30, 2006 SAM II Financial unavailable to agencies at 6:00 p.m.

July 1, 2006 Beginning of FY07.

July 10, 2006 SAM II Financial available for agency access. Please note that the SAM II Financial may be unavailable from 12:00 p.m. (noon) until 1:00 p.m. for FYE processing.

July 10, 2006 FY07 Index of Appropriations available for agency use.

July 10, 2006 FY07 FAIT (Federal Aid Inference Table) available for agency review.

July 12, 2006	Projected first check date in July.
July 13, 2006	Scheduled downtime for SAM II Financial System from 12:00 p.m. (noon) through 1:00 p.m.
July 14, 2006	Supporting documentation for JVs where original transaction documents accepted during the period of June 2006 must be received by OA/Accounting by 5:00 p.m. JVs must have all agency approvals applied prior to submitting the supporting documentation to OA/Accounting. Please note that exception requests received from agencies for JVs coded to the current fiscal year after this date will be reviewed on a case-by-case basis. <i>Agencies must obtain prior written approval from OA/Budget and Planning for JVs increasing General Revenue expenditures or decreasing General Revenue cash prior to OA/Accounting applying any approvals.</i>
July 17-21, 2006	SAM II Financial System downtime, as needed for FYE processing, from 12:00 p.m. through 1:00 p.m.
July 21, 2006	Receivable (RE) documents for goods or services (internal and external) provided prior to June 30, but billed after June 30, must be coded to FY07 and in ACCPT status by 6:00 p.m.
July 21, 2006	Close FY06 to statewide document processing.
July 24-28, 2006	SAM II Financial System downtime, as needed for FYE processing, from 12:00 p.m. through 1:00 p.m.
July 31, 2006	Closing of FY06 and period one FY07.